

STATE OF HAWAII—DEPARTMENT OF TAXATION
**APPLICATION FOR AUTOMATIC EXTENSION OF
TIME TO FILE HAWAII RETURN FOR A
PARTNERSHIP, TRUST, OR REMIC**

DO NOT WRITE OR STAPLE IN THIS SPACE

Type of return: ☐ Form N-20 ☐ Form N-40 ☐ Form N-66 ☐ Form N-70NP (TRUST)

CALENDAR YEAR 1997 or other tax year

beginning _____, 1997 and ending • _____, 19 _____

Please read reverse side before preparing form.

<input type="checkbox"/>	Initial Return	AMD	UNP	008	PNT	INT	
• PRINT OR TYPE •	NAME	• Federal Employer I.D. Number					
	Db a or C/O	Hawaii G.E./Use I.D. No.					
	ADDRESS	DO NOT WRITE IN THIS SPACE					
	CITY, STATE and ZIP CODE						

NOTE: File this form with the taxation district office where you must file your income tax return. You are not required to send a payment of the tax you estimate as due. **However, this is not an extension of time for payment of tax.** The law requires that a penalty be charged for late payment of tax and late filing unless you show reasonable cause for not paying the tax when due (see Instructions). Also, any estimated taxes required from corporations as well as from estates and trusts that become delinquent shall be subject to appropriate underpayment penalties. These penalties are not waived or forgiven with the filing of this form or the accompanying payment of the tax due.

An automatic 3-month extension of time until • **July 20, 1998** (or if a fiscal year return until • _____, 19 _____) is requested.

1	Total income tax liability for 1997 (You may estimate this amount)	1		
2	Credits (see Instructions)	2		
3	Income tax balance due (line 1 minus line 2)	3		
4	Amount you are paying	4 •		

Attach check or money order payable to "Hawaii State Tax Collector." Write your Federal Employer I.D. No. and "1997 Form N-100" on it. Pay in U.S. dollars.

• ATTACH CHECK OR MONEY ORDER HERE •

INSTRUCTIONS

NOTE: *If this is the first year you are filing a Form N-20, N-40, N-66, or N-70NP(Trust), please check the box "Initial Return" above the line for your name, to assist the expediency of the processing of your request for extension.*

1. Purpose of Form N-100.—Use this form to ask for an automatic 3-month extension of time to file Form N-20, N-40, N-66, or N-70NP(Trust).

Do not request an automatic extension if you are under a court order to file your return by the regular due date.

The extension will be granted if you complete this form properly and file it by the regular due date of your return.

You are not required to sign Form N-100.

You are not required to send a payment of the tax you estimate as due. However, it will benefit you to pay as much as you can. Any remittance you send with your application for extension will be treated as a payment of tax.

You do not have to explain why you are asking for the extension. We will contact you only if your request is denied.

Federal Form 8736, Application for Automatic Extension of Time To File U.S. Return for a Partnership, REMIC, or for Certain Trusts, may be used in lieu of Form N-100. Federal Form 8736 must be completed using amounts for Hawaii income tax purposes.

2. Still Need More Time?—You may request an additional extension of time by filing Form N-100A **before** the expiration of this automatic extension. You must show reasonable cause.

Federal Form 8800, Application for Additional Extension of Time To File U.S. Return for a Partnership, REMIC, or for Certain Trusts, may be used in lieu of Form N-100A. A photocopy of federal Form 8800 will be accepted, however, there must be an original signature of the applicant or duly authorized agent on the form.

In no case shall extensions be granted for a period of more than six months beyond the due date of the return.

3. Internet Address.—Tax forms are available on the Internet. The Department of Taxa-

tion's site on the Internet is:
<http://www.hawaii.gov/tax/tax.html>

4. When to File.—File Form N-100 by April 20, 1998. If you are filing a fiscal year return, file Form N-100 by the regular due date of Form N-20, N-40, N-66, or N-70NP. If the due date falls on a Saturday, Sunday or legal holiday, file by the next regular workday.

You may file Form N-20, N-40, N-66, or N-70NP any time before the extension period ends. But remember, Form N-100 does not extend the time to pay taxes. If you do not pay the amount due by the regular due date, you will owe interest. You may also be charged penalties.

5. Where to File.—This form must be submitted to the taxation district in which the partnership, fiduciary, trust, or REMIC is required to file its return.

MAILING ADDRESSES

Oahu District Office
P.O. Box 1530
Honolulu, Hawaii 96806-1530

Maui District Office
P.O. Box 913
Wailuku, Hawaii 96793-0913

Hawaii District Office
P.O. Box 1377
Hilo, Hawaii 96721-1377

Kauai District Office
P.O. Box 1688
Lihue, Hawaii 96766-5688

6. How To Claim Credit for Payment Made With This Form.—Show the amount paid (line 4) with this form on Form N-20, N-40, N-66, and N-70NP.

7. Penalties.—You may be assessed one or both of the following penalties:

Late Payment of Tax.—Form N-100 does not extend the time for payment of income tax. You may be charged a penalty of 20% of taxes not completely paid within 60 days of the prescribed filing date of the return.

Late Filing of Return.—You may be charged a penalty of 5% of the tax due for each month or part of a month that the return is late, but not more than 25%. If you file a return late, attach a full explanation with the return.

8. Interest.—Interest is accrued at the rate of $\frac{2}{3}$ of 1% for each month or fraction of a month on unpaid taxes and penalties assessed beginning with the first calendar day after the date prescribed for payments whether or not the due date falls on a Saturday, Sunday, or legal holiday.

SPECIFIC INSTRUCTIONS

The following are specific instructions for filling out this form:

At the Top of the Form.—Indicate if you are filing an extension for Form N-20, N-40, N-66, and N-70NP (Trust). If you are on a fiscal year, fill in the dates your tax year begins and ends. Below that, fill in the spaces with the name, address, federal employer's I.D. number, the Hawaii general excise/use identification number of the partnership, fiduciary, trust or REMIC, and, if you are on a fiscal year, the date on which your extension will end.

Line 1.—Enter on line 1 the amount of your expected income tax liability for 1997.

Line 2.—Enter on line 2 the credits that you expect to show on Form N-40 or N-70NP. Do not include any credit amounts which will not be taken by the estate or trust but will be passed through to the beneficiaries.

Line 3.—Subtract line 2 from line 1 and enter the difference on this line. If you find you cannot pay the amount shown on line 3, you can still get the extension. But you should pay as much as you can to limit the amount of interest you will owe. You may also be charged penalties. An extension of time to file your income tax return will not extend the time to pay your income tax. Also, any payment made with this extension does not exempt you from the penalty assessed for underpaying estimated taxes for 1997.

Line 4.—Enter on line 4 the amount you will be paying with this form.